IN THE UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF ALABAMA SOUTHERN DIVISION

PARVEZ IGBAL ISSA,	}	
Petitioner,	} } }	
V.	} Case No.:	2:09-CV-8022-RDP-TMP
	}	2:05-CR-0538-RDP-TMP
UNITED STATES OF AMERICA,	}	
	}	
Respondent.	}	

ORDER

The Magistrate Judge filed a Report and Recommendation (Doc. #21) on December 17, 2010, recommending that Petitioner's motion to vacate the sentence under 28 U.S.C. § 2255 be denied as time-barred. The parties were advised of their right to file specific written objections within fifteen days. Petitioner filed objections to the Report and Recommendation on January 3, 2011. (Doc. #22).

Having now carefully reviewed and considered *de novo* all the materials in the court file, including the Report and Recommendation and the objections thereto, the court is of the opinion that the Report is due to be and hereby is **ADOPTED** and the Recommendation is **ACCEPTED**. The objections are therefore **OVERRULED**. Consequently, the motion to vacate filed pursuant to 28 U.S.C. § 2255 in the above-styled cause is due to be and the same is hereby **DENIED**.

DONE and ORDERED this 31st day of January, 2011.

R. DAVID PROCTOR

UNITED STATES DISTRICT JUDGE